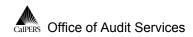
Risk Assessment Fiscal Years 2006-07 and 2007-08

Auditable Areas and Audit Coverage - Retirement Programs

Auditable Areas	2003-04	Actual 2004-05	2005-06	Planned 2006-07 2007-08	
Actuarial Office					
Annual actuarial valuation					
Benefit and subrogation calculations					
Cost analysis					
PERF reserve reconciliation					
Benefit Services Division					
Death benefits					
Disability retirement					
Refunds					
Service retirement					
Public agency member earnings					
Benefit adjustment process					
Customer Service and Education Division	n				
Customer service - call center					
Customer service - written					
Retirement counseling					
Retirement planning seminars and					
workshops					
Employer Services Division					
Account maintenance					
Communication services					
Compensation review					
Employer Contact Center					
Employer contracts					
Employer payroll reporting					
Membership enrollment					
Social Security Administration					
Member Services Division					
Additional Retirement Service Credit					
purchases (ARSC)					
Alternate retirement plan and service					
credit elections					
Annual member statement process					
Community property					
JLVO operations					
Member education					
Public agency member earnings and					
contributions					
Retirement estimates					



Risk Assessment Fiscal Years 2006-07 and 2007-08

	Actual			Planned	
Auditable Areas	2003-04	2004-05	2005-06	2006-07	2007-08
Service credit elections					
Office of Policy and Program Developmen	nt				
Research, data gathering and analysis					
Supplemental Savings Programs (INVO)					
Accounting and financial reporting for IRC					
457 Plan					
Savings Plus deferred compensation					
program investment options					